

MOPANI DISTRICT MUNICIPALITY



2026 -2027

SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

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LEGISLATION

The development, implementation and monitoring of the Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.”

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that “the SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager, Senior Managers and community.”

The purpose of the SDBIP is to monitor the execution of the IDP and budget, performance of senior management and achievement of the strategic objectives with the Key Performance Indicators set by Council in the IDP. It enables the Municipal Manager to monitor the performance of Senior Managers, the Mayor to monitor the performance of the Municipal Manager, and for the community to monitor the performance of the municipality.

According to the Municipal Finance Act (MFMA) the definition of a SDBIP is: ‘a detailed plan approved by the Mayor of a municipality in terms of section 53

(1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must
(2) indicate-

(a) projections for each month of-

(i) revenue to be collected, by source; and

(ii) operational and capital expenditure, by vote;

(b) Service delivery targets and performance indicators for each quarter’

Section 53 of the MFMA stipulates that the Mayor should approve the SDBIP within 28 days after the approval of the budget. The Executive Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after their approval.

The following National Treasury prescriptions, in terms of MFMA Circular 13, as minimum requirements that must form part of the SDBIP are applicable to the Mopani District Municipality:

1. Monthly projections of revenue to be collected by source
2. Monthly projections of expenditure (operating and capital) and revenue for each vote¹
3. Quarterly projections of service delivery targets and performance indicators for each vote
4. Detailed capital works plan over three years

1. METHODOLOGY AND CONTENT

The methodology followed by the municipality in the development of the SDBIP is in line with the Logic Model methodology proposed by National Treasury as contained in the Framework for Managing Programme Performance Information [1](FMPPi) that was published in May 2007. The accompanying figure as an extract from the FMPPi is hereby indicated.

The Logic Model was followed whereby desired impacts were identified for each strategic objective with measurements and targets contributing to the achievement of those impacts. This was followed by the identification of programmes and associated outcomes and measurements and targets contributing to the achievement of those outcomes

UC-53 Mopani - Table A4 Budgeted Financial Performance (Revenue and expenditure)

Description	ans	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	227,543	174,501	231,707	388,390	388,390	388,390	-	388,390	402,729	417,930
Service charges - Waste (Water Management)	2	36,721	45,253	34,809	70,424	70,424	70,424	-	70,424	73,630	75,732
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2	9,531	1,827	2,737	5,594	5,594	5,594	-	5,594	5,801	6,016
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	94,452	112,148	48,774	87,945	87,945	87,945	-	87,945	91,199	94,374
Interest earned from Current and Non Current Assets	2	11,493	28,439	28,023	20,000	20,000	20,000	-	20,000	31,110	32,261
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	-	-	-	-
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special selling levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	4,548	13,300	1,941	-	-	-	-	-	-	-
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-	-
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	1,195,990	1,321,730	1,304,020	1,438,267	1,446,267	1,446,267	-	1,547,271	1,595,121	1,633,297
Interest	2	-	-	-	-	-	-	-	-	-	-
Full Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	7,651	(85)	-	-	-	-	-	-	-	-
Discontinued Operations	2	-	-	2,994	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,690,897	1,887,131	1,854,636	2,010,691	2,028,691	2,028,691	-	2,129,696	2,189,991	2,289,610
Expenditure											
Employee related costs	2	486,050	496,527	431,271	554,179	569,525	569,525	-	621,687	654,342	669,406
Remuneration of councillors	2	18,437	16,256	17,206	26,427	24,927	24,927	-	26,306	27,687	29,140
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,6	345,724	344,601	327,558	416,841	451,701	451,701	-	371,580	410,949	430,387
Debt Impairment	2,3	342,254	297,636	-	68,495	68,495	68,495	-	103,986	130,165	136,695
Depreciation, amortisation and Impairment	2	255,771	260,120	205,833	316,194	296,194	296,194	-	285,300	212,900	230,500
Interest, Dividends and Rent on Land	2	50,877	73,831	104	31,956	15,956	15,956	-	20,000	10,000	10,000
Contracted services	2	216,470	287,508	369,963	324,017	431,307	431,307	-	460,500	519,732	562,876
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	7,443	(225)	-	-	-	-	-	-	-	-
Operational costs	2	217,923	179,634	102,666	128,162	139,910	139,910	-	162,644	150,304	159,005
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	(2,677)	(436)	-	-	-	-	-	-	-	-
Total Expenditure		1,897,278	1,937,460	1,464,692	1,896,289	2,016,014	2,016,014	-	2,062,098	2,116,100	2,260,098
Surplus/(Deficit)		(246,678)	(240,818)	189,814	142,322	10,677	10,677	-	77,698	83,890	9,601
Transfers and subsidies - capital (monetary allocations)	6	748,333	1,026,347	489,161	717,509	682,509	682,509	-	524,165	618,652	639,297
Transfers and subsidies - capital (in-kind)	6	59	-	133	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		601,816	786,028	689,108	669,881	689,086	689,086	-	601,767	702,642	648,798
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		601,816	786,028	689,108	669,881	689,086	689,086	-	601,767	702,642	648,798
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		601,816	786,028	689,108	669,881	689,086	689,086	-	601,767	702,642	648,798
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	601,816	786,028	689,108	669,881	689,086	689,086	-	601,767	702,642	648,798

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Debt Impairment includes Impairment and Reversal of Impairment Losses

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table SA1 and Table SA3A4

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (includes Joint Ventures)

8. All materials consumed including water consumed and materials used in operations.

DC33 Mopani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council/Mayor & council		12	41	11	-	-	-	-	-	-
Vote 2 - Executive & Council/Municipal Manager		0	0	0	-	-	-	-	-	-
Vote 3 - Finance & Admin/Finance		1,266,168	1,321,397	1,278,532	1,461,767	1,479,767	1,479,767	1,551,084	1,630,861	1,669,322
Vote 4 - Corporate Services/HR		72	2	-	-	-	-	-	-	-
Vote 5 - Finance & Admin/Other Admin		11,947	18,013	19,335	-	-	-	29,687	-	-
Vote 6 - Planning & Development/Economic		10,600	8,227	23,517	2,587	2,587	2,587	2,691	2,798	2,886
Vote 7 - Health/Other		54	-	0	-	-	-	-	-	-
Vote 8 - Community Services/Other Community		-	0	-	-	-	-	-	-	-
Vote 9 - Public Services/Fire		-	1	0	-	-	-	-	-	-
Vote 10 - Public Safety/Other		-	-	-	-	-	-	-	-	-
Vote 11 - Roads Transport/Roads		-	-	-	-	-	-	-	-	-
Vote 12 - Water/Water Distribution		990,130	1,308,942	781,905	1,127,229	1,092,229	1,092,229	933,781	1,043,417	1,079,794
Vote 13 - Electricity/Electricity Distribution		-	664	-	-	-	-	-	-	-
Vote 14 - Corporate Services/Information Technology		1,547	300	-	-	-	-	-	-	-
Vote 15 - Waste Water Management/Sewerage		58,558	65,892	40,500	136,517	136,517	136,517	136,517	141,568	146,806
Total Revenue by Vote	2	2,339,088	2,723,478	2,143,800	2,728,100	2,711,100	2,711,100	2,653,760	2,818,643	2,898,807
Expenditure by Vote, to be appropriated	1									
Vote 1 - Executive and Council/Mayor & council		47,405	42,545	41,352	62,824	67,883	67,883	74,828	74,439	79,226
Vote 2 - Executive & Council/Municipal Manager		104,034	122,120	143,022	146,169	219,557	219,557	197,237	208,728	217,030
Vote 3 - Finance & Admin/Finance		143,270	172,813	57,308	160,476	171,225	171,225	166,312	164,958	172,387
Vote 4 - Corporate Services/HR		21,777	21,504	17,600	35,923	33,851	33,851	30,841	32,437	34,115
Vote 5 - Finance & Admin/Other Admin		101,074	112,565	118,321	112,810	103,076	103,076	106,287	115,832	126,583
Vote 6 - Planning & Development/Economic		47,243	65,515	66,819	65,231	63,845	63,845	74,529	79,388	88,379
Vote 7 - Health/Other		39,442	39,185	36,829	39,557	41,957	41,957	44,093	46,344	48,713
Vote 8 - Community Services/Other Community		3,620	1,362	2,849	3,845	6,195	6,195	6,628	6,974	7,339
Vote 9 - Public Services/Fire		74,241	74,344	69,607	96,303	91,823	91,823	116,090	131,285	146,742
Vote 10 - Public Safety/Other		19,825	29,144	27,548	22,555	31,867	31,867	31,661	22,795	23,988
Vote 11 - Roads Transport/Roads		5,051	6,634	5,571	10,288	18,598	18,598	9,890	10,409	10,954
Vote 12 - Water/Water Distribution		1,186,334	1,193,736	822,200	1,043,080	1,087,124	1,087,124	1,070,644	1,090,510	1,148,122
Vote 13 - Electricity/Electricity Distribution		1,566	1,708	1,403	2,494	2,349	2,349	2,505	2,635	2,772
Vote 14 - Corporate Services/Information Technology		14,928	18,028	14,182	21,113	23,933	23,933	24,061	21,770	24,491
Vote 15 - Waste Water Management/Sewerage		27,463	36,245	30,081	27,599	31,728	31,728	64,235	68,755	73,430
Total Expenditure by Vote	2	1,837,273	1,937,450	1,454,692	1,850,269	1,995,014	1,995,014	2,019,841	2,077,260	2,204,270
Surplus/(Deficit) for the year	2	501,815	786,028	689,108	877,831	716,086	716,086	633,919	741,383	694,537

References

Capital Expenditure - Functional											
Governance and administration		2,123	664	13,730	6,000	6,000	6,000	-	7,600	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		2,123	664	13,730	6,000	6,000	6,000	-	7,600	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		61,540	4,417	-	26,500	26,500	26,500	-	5,800	-	-
Community and social services		-	-	-	1,500	1,500	1,500	-	800	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		61,540	4,417	-	25,000	25,000	25,000	-	5,000	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	315	856	2,587	2,587	2,587	-	2,691	-	-
Planning and development		-	315	856	2,587	2,587	2,587	-	2,691	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		575,034	892,857	502,312	609,380	593,240	593,240	-	473,455	537,389	465,209
Energy sources		-	-	-	-	2,522	2,522	-	-	-	-
Water management		575,034	892,857	502,312	609,380	590,719	590,719	-	473,455	537,389	465,209
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	638,697	896,254	516,898	644,467	628,327	628,327	-	489,546	537,389	465,209
Funded by:											
National Government		355,354	353,236	293,561	611,967	581,306	581,306	-	456,146	537,389	465,209
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		199,806	435,043	198,419	-	12,000	12,000	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	555,160	788,279	491,980	611,967	593,306	593,306	-	456,146	537,389	465,209
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		78,333	111,578	24,918	32,500	35,022	35,022	-	33,400	-	-
Total Capital Funding	7	633,493	899,857	516,898	644,467	628,327	628,327	-	489,546	537,389	465,209

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

SUMMARY OF KPAs, GOALS AND STRATEGIC OBJECTIVES

KPA	GOAL	STRATEGIC OBJECTIVE
Municipal Transformation and Organisational Development	Efficient, effective and capable workforce	To inculcate entrepreneurial and intellectual capabilities.
	A learning institution	To strengthen record keeping & knowledge management
Basic Service Delivery	Sustainable infrastructure development and maintenance	To accelerate sustainable infrastructure and maintenance in all sectors of development.
	Clean, safe and hygienic environment, water and sanitation services.	To have integrated infrastructure development.
	Safe, healthy living environment	To improve community safety, health and social well-being
Local Economic Development	Growing economy (through agriculture, mining, tourism and manufacturing).	To promote economic sectors of the District
Spatial Rationale	Sustainable, optimal, harmonious and integrated land development	To have efficient, effective, economic and integrated use of land space.
Financial Viability	Reduced financial dependency and provision of sound financial management	To increase revenue generation and implement financial control systems
Good Governance and Public Participation	Democratic society and sound governance	To promote democracy and sound governance

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence required
KPA 1: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT KEY PERFORMANCE INDICATORS OUTCOME NINE (OUTPUT 1: IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT, OUTPUT 4: ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOMES)																	
	TLMT OD_01	M_140	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	To ensure that the reviewed organizational structure is approved by council by 30 May 2027	Council approve the Organisational structure	Number	1	1	Operational	N/A	N/A	N/A	1	Senior Manager Corporate	Council Resolution
	TLMT OD_02	M_136	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	Reducing the vacancy rate within the financial year	# of vacant positions filled	Number	60	134	Operational	10	10	10	104	Senior Manager Corporate	Appointment letters
	TLMT OD_03	M_134	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	To monitor the reviewal of policies within a financial year	# Policies reviewed within the financial year	Number	33	9	Operational	0	0	0	9	Senior Manager Corporate	Policies/Council Resolution
	TLMT OD_04	M_28	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Labour Relations	To promote fair labour practice	% of disciplinary cases resolved by end of each year	Percentage	75%	100%	Operational	100%	100%	100%	100%	Senior Manager Corporate	Disciplinary cases reports
	TLMT OD_05	M_144	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Human Resource Management	To Inculcate personnel capabilities	# of Work Skills Plan submitted to SETA by June each year	Number	1	1	Operational	N/A	N/A	N/A	1	Senior Manager Corporate	Dated Proof of submission
	TLMT OD_06	M_26	To promote democracy and sound governance	Municipal Transformation & Institutional Development	IDP	Approval of the IDP/Budget/PMS process plan by 31 August 2026	Council approve IDP/Budget/ PMS Process Plan	Number	1	1	Operational	1	N/A	N/A	N/A	Municipal Manager	Process Plan / Council resolution
	TLMT OD_07	M_24	To promote democracy and sound governance	Municipal Transformation & Institutional Development	IDP	Approval of the Draft 2027/28 IDP by 31 March 2027	Council approve IDP within financial year	Number	1	1	Operational	N/A	N/A	1	N/A	Municipal Manager	Draft IDP/ Council resolution

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence required
	TLMT OD_08	M_25	To promote democracy and sound governance	Municipal Transformation & Institutional Development	IDP	Approval of the Final 2027/28 IDP by 31 May 2027	Council approve IDP within financial year	Number	1	1	Operational	N/A	N/A	N/A	1	Municipal Manager	Process Plan / Council resolution
	TLMT OD_09	M_40	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	Approval of the Final 2027/28 SDBIP by 30 June 2027	Mayor Approve SDBIP within 28 days after adoption of the Budget and IDP	Number	1	1	Operational	N/A	N/A	N/A	1	Municipal Manager	Signed SDBIP by the Executive Mayor
	TLMT OD_10	M_38	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure quarterly reporting and compliance within the financial year	# of Quarterly performance reports compiled & approved by council	Number	4	4	Operational	1	1	1	1	Municipal Manager	Report / Council resolution
	TLMT OD_11	M_20	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure quarterly reporting and compliance within the financial year	# of Quarterly B2B performance reports compiled & approved by council	Number	4	4	Operational	1	1	1	1	Municipal Manager	Report/ Council resolution
	TLMT OD_12	M_43	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure that S54 & 56 Managers sign the performance agreements within 30 days after adoption of the final SDBIP	Signed Performance Agreements by all S54A & 56 Managers	Number	6	7	Operational	7	N/A	N/A	N/A	Municipal Manager	Signed Performance Agreements for Sec 54 & 56 Managers
	TLMT OD_13	M_42	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure assessments for S54 & 56 Managers are conducted within the financial year	# of performance assessments conducted for Sec 54A & 56 Managers	Number	2	2	Operational	0	0	1	1	Municipal Manager	Performance Assessments report
	TLMT OD_14	M_39	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	Submit Annual Institutional Performance report to CoGHSTA, AG Provincial Treasury and National Treasury by 31 August each year	Number	1	1	Operational	1	N/A	N/A	N/A	Municipal Manager	Dated proof of submission to CoGHSTA, AGSA, Provincial Treasury

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence required
	TLMT OD_15	M_35	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	Submit Mid-Year report to CoGHSTA, Provincial and National Treasury by 25 January each year	Number	1	1	Operational	N/A	N/A	1	N/A	Municipal Manager	Dated proof of submission to CoGHSTA & Treasury
	TLMT OD_16	M_36	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance	# of Annual Reports tabled in Council by 31 January each year	Number	1	1	Operational	N/A	N/A	1	N/A	Municipal Manager	Report / Council resolution
	TLMT OD_17	M_97	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	Table Oversight report on the Annual Report in Council by 31 March each year	Number	1	1	Operational	N/A	N/A	1	N/A	Municipal Manager	Report / Council resolution
	TLMT OD_18	M_96	To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	# of Oversight report published on the website after 7 days of adoption	Number	1	1	Operational	N/A	N/A	N/A	1	Municipal Manager	Website screenshots of the report
	TLMT OD_19		To promote democracy and sound governance	Municipal Transformation & Institutional Development	PMS	To ensure municipal reporting and compliance within the financial year	The Mayor approve adjusted SDBIP within 30 days after budget adjustment each year	Number	1	1	Operational	N/A	N/A	1	N/A	Municipal Manager	SDBIP / Council resolution
	TLMT OD_20	M_32	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Legal Services	To improve efficiency and effectiveness of municipal administration within the financial year	% Signed Service Level Agreements within 30 days after the appointment of Service Providers	Percentage, (# of SLA s developed/ # of Appointments made)	100%	100%	Operational	100%	100%	100%	100%	Municipal Manager	Dated signed Service Level Agreements
	TLMT OD_21	M_11	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Internal Audit	Functionality of Audit within the financial year	Develop Auditor General action plan for current financial year	Number	1	1	Operational	N/A	N/A	1	N/A	Municipal Manager	AG Action Plan

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	KPA or SO	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence required
	TLMT OD_2 2	M_48	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Risk management	To ensure effective implementation of risk mitigations actions 30 June 2027	# of Risk reports submitted to Audit Committee	Number	4	4	Operational	1	1	1	1	Municipal Manager	Quarterly risk reports
	TLMT OD_2 3	M_13 4	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Internal Audit	To attain Clean Audit by ensuring compliance to all governance; financial management and reporting requirements by 30 June 2027	% of internal audit findings implemented	Percentage, (# of Internal Audit issues resolved / # of issues raised)	65%	100%	Operational	20%	50%	70%	100%	Municipal Manager	Resolved IA findings register
	TLMT OD_2 4	M_12	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Internal Audit	To attain Clean Audit by ensuring compliance to all governance; financial management and reporting requirements by 30 June 2027	% of AG issues resolved	Percentage, (# of Auditor General issues resolved / # of issues raised)	57%	100%	Operational	N/A	N/A	50% (2025/26)	100% (2025/26)	Municipal Manager	Resolved AG Action Plan (Updated & POE submitted)
	TLMT OD_2 5	M_49 or M_47 ?	To promote democracy and sound governance	Municipal Transformation & Institutional Development	Risk management	To ensure effective implementation of risk mitigations actions 30 June 2027	% of Risk issues resolved	Percentage, (# Risk issues implemented / resolved / # of risks identified)	100%	100%	Operational	25%	50%	75%	100%	Municipal Manager	Resolved Risk issues and POE submitted

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence requires
KPA 2 : BASIC SERVICE DELIVERY INDICATORS																
OUTPUT 2: IMPROVING ACCESS TO BASIC SERVICES																
	TLBS D01		Sustainable Infrastructure development and maintenance	MIG	To monitor the development and MIG implementation plan within a financial year	Development of MIG implementation Plan by July each year	Number	1	1	Operational	1	N/A	N/A	N/A	Senior Manager Technical	Approved MIG Implementation Plan
	TLBS D02		Sustainable Infrastructure development and maintenance	MDM	To have integrated infrastructure development	Review of the waste water Risk abatement Plan	Number	1	1	Operational	1	N/A	N/A	N/A	Senior Manager Water	Approved abatement Plan
	TLBS D03		Sustainable Infrastructure development and maintenance	MIG	To have integrated infrastructure development	# of monthly MIG reports captured on the MIS website (CoGHSTA)	Number	11	12	Operational	3	3	3	3	Senior Manager Technical	MIS screenshots (website screenshots)
	TLBS D04		Clean, safe and hygienic environment, water and sanitation services	Water	To ensure provision of basic services	# of HH connected with stand pipes	Number (HH)	5000 HH	3000 HH	Operational	N/A	N/A	N/A	3000 HH	Senior Manager Water	Progress Reports/Technical Reports
	TLBS D05		Clean, safe and hygienic environment, water and sanitation services	Roads and Transport	To ensure provision of basic services	# in KMs of gravel roads graded	Number (km)	105 KM	100km	Operational	25 km	25 km	25 km	25 km	Senior Manager Technical	Signed Monthly Grading reports

	TLBS D06		Clean, safe and hygienic environment, water and sanitation services	Sanitation	To ensure provision of basic services	# of HH with access to sanitation	Number	16860 HH	5000 HH	Capital (MIG)	N/A	500 HH	2000 HH	2 500 HH	Senior Manager Technical	Happy letters , Completion certificate & Progress Reports
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KPA 3 : LOCAL ECONOMIC DEVELOPMENT KEY PERFORMANCE INDICATORS OUTCOME 9: IMPLEMENTATION OF THE COMMUNITY WORK PROGRAMME																
Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2026)	Responsible Person	Evidence requires
	TLLE D_01		To improve community safety, health and social well-being	LED	To ensure sustainable livelihoods within the district	# of jobs opportunities created through EPWP (Boreholes operators)	Number	1 016	450	Operational	450	N/A	N/A	N/A	Senior Manager Planning	Signed appointment memo
	TLLE D_02		To improve community safety, health and social well-being	LED	To ensure sustainable livelihoods within the district	# of jobs opportunities created through EPWP Infrastructure Program	Number	New indicator	200	Operational	N/A	N/A	N/A	200	Senior Manager Planning	Proof of jobs opportunities created
	TLLE D_03		To improve community safety, health and social well-being	LED	To ensure sustainable livelihoods within the district	# of jobs opportunities created through EPWP Environmental and culture program	Number	New indicator	100	Operational	N/A	N/A	N/A	100	Senior Manager Planning	Signed appointment memo
	TLLE D_04		To improve community safety, health and social well-being	LED	To ensure sustainable livelihoods within the district	# of jobs opportunities created through EPWP Social program	Number	New indicator	15	Operational	15	N/A	N/A	N/A	Senior Manager Planning	Signed appointment memo
	TLLE D_05		To promote economic sectors of the district	LED	To promote economic sector of the district	# of SEDA trainings & other Accredited Institutions Conducted	Number	9	4	Operational	1	1	1	1	Senior Manager Planning	Training reports
	TLLE D_06	PRC_18	To promote economic sectors of the district	LED	To ensure Promotion of local economy within the financial year	# of SMME supported through LED	Number	103	100	Operational	20	20	30	30	Senior Manager Planning	Proof for SMME s supported
	TLLE D_07		To promote economic sectors of the district	EPWP	To ensure Promotion of local economy within the financial year	# of EPWP reports compiled and submitted to Council	Number	4	4	Operational	1	1	1	1	Senior Manager Planning	EPWP reports/ Council resolution

	TLLE D_08	PRC_ 20	To promote economic sectors of the district	LED	To ensure Coordination of LED forums within the financial year	# of LED District Forums coordinated	Number	4	4	Operationa l	1	1	1	1	Senior Manager Planning	Agenda, Minutes & Attendanc e register
	TLLE D_09		To promote economic sectors of the district	LED	To Coordinate the Exhibition pavilion for emerging local SMMEs in Exhibition shows	# of Marketing Initiatives coordinated	Number	8	4	Operationa l	1	1	1	1	Senior Manager Planning	Proof of Marketing initiative coordinate

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence required
KPA 4 MUNICIPAL FINANCIAL VIABILITY KEY PERFORMANCE INDICATORS OUTPUT 6: ADMINISTRATIVE AND FINANCIAL CAPABILITY																
	TLF V_01		To Increase revenue generation and implement financial control systems	Revenue	To ensure improvement in revenue collection within the financial year	% of revenue collected within the financial year	Percentage (Revenue billed for the year)	5%	95%	Operational	95%	95%	95%	95%	CFO	Reconciliation report (Billing reports)
	TLF V_02	M_122	To Increase revenue generation and implement financial control systems	Revenue	To monitor debt collections within a financial year	% in debts collected within the financial year	Percentage (Debtors)	5%	80%	Operational	20%	40%	60%	80%	CFO	Debtors Reconciliation report (Age analysis reports)
	TLF V_03	M_116	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure that quarterly financial statements are prepared within 14 days after the end of each quarter.	# of quarterly financial statements submitted to Provincial Treasury	Number	4	4	Operational	1	1	1	1	CFO	Council resolution / Quarterly Financial Statements
	TLF V_04	M_113	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Draft Budget within the financial year	Number	1	1	Operational	N/A	N/A	1	N/A	CFO	Draft Budget / Council Resolution

	TLF V_05		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Final Budget within the financial year	Number	1	1	Operational	N/A	N/A	N/A	1	CFO	Final Budget / Council Resolution
	TLF V_06	M_19	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Draft Budget policies	Number	11	11	Operational	N/A	N/A	11	N/A	CFO	Draft Budget related policies / Council Resolution
	TLF V_07		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Final Budget policies	Number	11	11	Operational	N/A	N/A	N/A	11	CFO	Final Budget related policies / Council Resolution
	TLF V_08	M_18	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Council approved Adjustment budget by 28 February each year	Number	1	1	Operational	N/A	N/A	1	N/A	CFO	Adjusted Budget / Council Resolution
	TLF V_09	M_15	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Submit Unaudited annual financial statements by 31 August each year	Number	1	1	Operational	1	N/A	N/A	N/A	CFO	Dated proof of submission

	TLF V_10		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	# of Deviation 32 Registers developed and updated	Number	12	12	Operational	3	3	3	3	CFO	Updated Deviation register
	TLF V_11		To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	# of Finance compliance report submitted to Treasuries & CoGHSTA	Number	12	12	Operational	3	3	3	3	CFO	Financial reports
	TLF V_12	M_12	To Increase revenue generation and implement financial control systems	Budget and Reporting	To ensure compliance with legislation within the financial year	Submit monthly Sec 71 reports to Provincial treasury within 10 working days	Number	12	12	Operational	3	3	3	3	CFO	Dated proof of submission
	TLF V_13		To Increase revenue generation and implement financial control systems	Supply Chain Management	To Improve financial viability within the financial year	Appointment of Supply Chain Committees by 30 June each year (Specification, Evaluation & Adjudication)	Number	3	3	Operational	3	N/A	N/A	N/A	Municipal Manager	Appointment Letters (Committees)
	TLF V_14		To Increase revenue generation and implement financial control systems	Supply Chain Management	To Improve financial viability within the financial year	% of Construction Tenders placed on the CIDB website	Percentage	100%	100%	Operational	100%	100%	100%	100%	CFO	Website screenshots

	TLF V_15		To Increase revenue generation and implement financial control systems	Expenditure Management	To ensure payment of service providers within 30 days of the submission of invoices.	Pay invoices within 30 days of receipt from the service providers	Percentage	82%	100%	Operational	100%	100%	100%	100%	CFO	Debtors Reconciliation report (Age analysis reports)
	TLF V_16		To Increase revenue generation and implement financial control systems	Assets Management	To ensure compliance with legislation within the financial year	# of GRAP Compliance Assets register Compiled	Number	1	1	Operational	1	N/A	N/A	N/A	CFO	GRAP compliance Assets register compiled
	TLF V_17		To Increase revenue generation and implement financial control systems	Assets Management	To ensure compliance with legislation within the financial year	# Assets verifications conducted in line with GRAP standards	Number	2	2	Operational	0	1	0	1	CFO	Quarterly Assets verification reports
	TLF V_18	M_02	To Increase revenue generation and implement financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% capital budget spent as approved by Council within the financial year	Percentage (Accumulative)	100%	100% Capital Budget spent	Capital	20%	40%	70%	100%	CFO/Water / Tech	Financial reports/
	TLF V_19	M_05	To Increase revenue generation and implement financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% Operational and maintenance budget spent as approved by Council within the financial year	Percentage (Accumulative)	92%	100% Operational Budget spent	Operational	20%	40%	70%	100%	CFO/Water	Financial reports/

	TLF V_20	M_1 74	To Increase revenue generation and implement financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% MIG budget spent as approved by Council within the financial year	Percentage (Accumulative)	100%	100% MIG expenditure	Capital	20%	45%	70%	100%	CFO / Technical	Financial reports/
	TLF V_21		To Increase revenue generation and implement financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% RRAMS budget spent as approved by Council within the financial year	Percentage (Accumulative)	100%	100% RRAMS expenditure	Capital	20%	40%	70%	100%	CFO / Technical	Financial reports/
	TLF V_22		To Increase revenue generation and implement financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% FMG budget spent as approved by Council within the financial year	Percentage	100%	100% FMG expenditure	Operational	20%	40%	70%	100%	CFO	Financial reports/
	TLF V_23		To Increase revenue generation and implement financial control systems	Expenditure Management	To effectively manage the financial affairs of the municipality within the financial year	% EPWP budget spent as approved by Council within the financial year	Percentage (Accumulative)	100%	100% EPWP expenditure	Operational	20%	40%	70%	100%	CFO/Water	Financial reports/

KPA 6 : SPATIAL RATIONALE

OUTPUT 2: IMPROVING ACCESS TO BASIC SERVICES

Vote Nr	Top Layer KPI Ref	Dept KPI Ref	Strategic Objective	Municipal Programme	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence requires
	SPR 01		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and intergrated land development	Percentage, (# of applications received / # of land use applications processed) within 90 days of receipt)	%	100%	100%	Operational	100%	100%	100%	100%	Senior Manager Planning	dated Land use register
	SPR 02		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and intergrated land development	# of Municipal Planning Tribunal meetings coordinated	Number	25	4	Operational	1	1	1	1	Senior Manager Planning	Attendance Register, Minutes
	SPR 03		To have efficient, effective economic and integrated use of space	GIS	To have sustainable, optimal, harmonious and intergrated land development	Percentage in Capturing Projects in the GIS system within the financial year .	Percentage	100%	100%	Operational	100%	100%	100%	100%	Senior Manager Planning	List of projects coordinates in the GIS
	SPR 04		To have efficient, effective economic and integrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and intergrated land deveolopment	# To establish township in Majeje (Planning BPM) by 30 June 2027	New	1	1	R700 000	N/A	N/A	N/A	1	Senior Manager Planning	Layout plan & General Plan
	SPR 05		To have efficient, effective economic and intergrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and intergrated land deveolopment	# To establish township in Maphalle Planning GLM) by 30 June 2027	New	1	1	R700 000	N/A	N/A	N/A	1	Senior Manager Planning	Layout plan & General Plan

	SPR 06		To have efficient, effective economic and intergrated use of space	Spatial Planning	To have sustainable, optimal, harmonious and intergrated land deveolopment	# To establish township in Meidingen (Planning GLM) by 30 June 2027	New	1	1	R700 000	N/A	N/A	N/A	1	Senior Manager Planning	Layout plan & General Plan
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Vote Nr	Top Layer KPI Ref	Strategic Objective	Program mes	Measurable Objectives	Performance Indicator title	KPI Unit of measure	Baseline (30/06/2026)	Annual Target (30/06/2027)	Budget 2026/27	1st Quarter (1 Jul-30 Sept 2026)	2nd Quarter (1 Oct -31 Dec 2026)	3rd Quarter (1 Jan 31 Mar 2027)	4th Quarter (1 Apr- 30 Jun 2027)	KPI Owner	Evidence Required
KPA 5 : GOOD GOVERNANCE AND PUBLIC PARTICIPATION KEY PERFORMANCE INDICATORS OUTCOME 9 (OUTPUT 5: DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE MODEL, OUTPUT 6: ADMINISTRATIVE AND FINANCIAL CAPABILITY)															
	TLG GPP _01	To promote democracy and sound governance	Council	To ensure functionality of Council committee within the financial year.	# of Council Meetings held within the financial year	Number	15	7	Operational	1	1	3	2	Municipal Manager	Agenda, Minutes & attendance register
	TL_GGP _02	To promote democracy and sound governance	Council	To ensure functionality of Council committee within the financial year.	% in Implementation of Council Resolutions	Percentage	97%	100%	Operational	100%	100%	100%	100%	Municipal Manager	Updated Resolutions Register
	TLG GPP _03	To promote democracy and sound governance	Mayoral Committee	To ensure functionality of MAYCO within the financial year.	# of MAYCO meetings held within the financial year	Number	17	7	Operational	1	1	3	2	Municipal Manager	Agenda, Minutes & attendance register
	TLG GPP _04	To promote democracy and sound governance	Portfolio	To ensure functionality of Portfolio committees within the financial year.	# of Portfolio committee meetings held within the financial year	Number	59	39	Operational	9	9	11	10	Manager Executive Mayor s Office	Agenda, Minutes & attendance register
	TL_G GPP _05	To promote democracy and sound governance	Portfolio	To ensure functionality of Portfolio committees within the financial year.	% in Implementation of Portfolio Resolutions	Percentage	97%	100%	Operational	100%	100%	100%	100%	Manager Executive Mayor s Office	Updated Resolutions Register

	TL_G GPP _06	To promote democracy and sound governance	IGR	To ensure functionality of IGR structures within the financial year.	# of IGR meetings held within the financial year	Number	4	4	Operational	1	1	1	1	Municipal Manager	Agenda, Minutes, Attendance Register
	TL_G GPP P_07	To promote democracy and sound governance	IGR	To ensure functionality of IGR structures within the financial year.	% in Implementation of IGR Resolutions	Percentage	100%	100%	Operational	100%	100%	100%	100%	Municipal Manager	Updated Resolutions Register
	TL_G GPP _08	To promote democracy and sound governance	Ethics Committee	To ensure functionality of Council committees within the financial year	# of Ethics Committee Meeting held within the financial year	Number	4	4	Operational	1	1	1	1	Manager Executive Mayor's Office	Agenda, Minutes & attendance register
	TL_G GPP _09	To promote democracy and sound governance	Public Participation	To ensure public involvement in the affairs of the Municipalities	# of Public Participation Meetings held within the financial year	Number	10	5	Operational	N/A	N/A	N/A	5	Manager Executive Mayor's Office	Attendance Register, PP Report
	TLG GPP _10	To promote democracy and sound governance	MPAC	To ensure functionality of Council committees within the financial year	# of MPAC meetings held within the financial year	Number	27	5	Operational	1	1	2	1	Manager Executive Mayor's Office	Agenda, Minutes & attendance register
	TLG GPP _11	To promote democracy and sound governance	MPAC	To ensure functionality of Council committee within the financial year	# of MPAC reports submitted to council held within the financial year	Number	5	5	Operational	N/A	1	2	2	Manager Executive Mayor's Office	Council resolutions

	TLG GPP _12	To promote democracy and sound governance	Ward Committee	To ensure functionality of Council committee within the financial year	# of Ward District Committee Meetings held within the financial year	Number	4	4	Operational	1	1	1	1	Director Executive Mayor s Office	Agenda, Minutes & attendance register
	TLG GPP _13	To promote democracy and sound governance	Management committee	To ensure functionality of administration	# of Management meetings held within the financial year	Number	12	12	Operational	3	3	3	3	Municipal Manager	Agenda, Minutes & attendance register
	TLG GPP _14	To promote democracy and sound governance	Management committee	To ensure functionality of administration	% in Implementation of MANCO Resolutions within the financial year	Percentage	100%	100%	Operational	100%	100%	100%	100%	Municipal Manager	Updated Resolutions register
	TLG GPP _15	To promote democracy and sound governance	Labour Relations	To ensure functionality of Council within the financial year	# of LLF meetings held within the financial year	Number	12	12	Operational	3	3	3	3	Senior Manager Corporate	Agenda, Minutes & attendance register
	TLG GPP _16	To promote democracy and sound governance	Labour Relations	To ensure functionality of Municipality within the financial year	% in implementation of LLF resolutions within the financial year	Percentage (# of resolutions taken/ # of resolutions implemented).	100%	100%	Operational	100%	100%	100%	100%	Senior Manager Corporate	Updated Resolutions register
	TLG GPP _17	To promote democracy and sound governance	Public Participation	To ensure public involvement in the IDP review	# of IDP/Budget/ PMS REP Forum meetings held within the financial year	Number	4	4	Operational	1	1	1	1	Municipal Manager	Agenda, Register & Presentation/ Report

	TLG GPP _18	To promote democracy and sound governance	Public Participation	To ensure public involvement in the IDP/Budget review within a financial year	# of IDP/Budget/ PMS Steering Committee meetings within the financial year	Number	4	4	Operational	1	1	1	1	Municipal Manager	Agenda & Attendance register
	TLG GPP _19	To promote democracy and sound governance	Public Participation	To promote accountability within the municipality	% of complaints resolved	Percentage (# of resolutions taken/ # of resolutions implemented).	100%	100%	Operational	100%	100%	100%	100%	Manager Mayor s Office	Updated Complaints Management Register
	TLG GPP _20	To promote democracy and sound governance	Public Participation	To ensure public involvement in Mayoral Imbizo 's within a financial year	# of quarterly Community feedback meetings held within a financial year	Number	4	4	Operational	1	1	1	1	Manager Mayor s Office	Agenda, Register & Presentation/ Report
	TLG GPP _21	To promote democracy and sound governance	Public Participation	To ensure public involvement in Municipal activities	# of Internal quarterly Newsletters developed (Electronic)	Number	4	4	Operational	1	1	1	1	Manager Mayor s Office	Electronic News letters
	TLG GPP _22	To promote democracy and sound governance	Committees	To ensure functionality of Audit committee within a financial year	# of Audit Committee meetings held within the financial year	Number	8	7	Operational	2	1	2	2	Municipal Manager	Agenda, Minutes & Attendance register
	TLG GPP _23	To promote democracy and sound governance	Committees	To ensure functionality of Audit committee within a financial year	% of Audit and Performance Audit Committee resolutions implemented within the financial year	Percentage	94%	90%	Operational	20%	50%	70%	90%	Municipal Manager	Audit Committee resolution s register

	TLG GPP _24	To promote democracy and sound governance	Risk	To ensure functionality of mitigation of risks committee within the financial year.	# of Council approved Risk Policy	Number	1	1	Operational	N/A	N/A	N/A	1	Municipal Manager	Council Resolutio n
	TLG GPP _25	To promote democracy and sound governance	Risk	To ensure functionality of mitigation of risks committee within the financial year.	# of Council approved Risk strategy	Number	1	1	Operational	N/A	N/A	N/A	1	Municipal Manager	Council Resolutio n
	TLG GPP _26	To promote democracy and sound governance	Risk	To ensure functionality of Risk committee within the financial year.	Council approved Fraud and Anti Corruption strategy	Number	1	1	Operational	N/A	N/A	N/A	1	Municipal Manager	Council Resolutio n
	TLG GPP _27	To promote democracy and sound governance	Legal	To monitor response in terms of the fraud and corruption cases registered	% of Fraud and Corruption cases investigated	Percentage	N/A	100%	Operational	100%	100%	100%	100%	Municipal Manager	Updated Fraud and Corruptio n case register
	TLG GPP _28	To promote democracy and sound governance	Audit	To ensure functionality of Council committee within the financial year	# of Unqualified Audit Opinion obtained by 31 december each year	Number	0 (Qualified)	1	Operational	N/A	1	N/A	N/A	Municipal Manager	Auditor General Audit Report
	TL GGP P_2 9	To promote democracy and sound governance	IT	To promote democracy and sound governance	Number of super user accounts activities reviewed per quarter	Number	4	4	Operational	1	1	1	1	Senior Manager Corporate	Audit trail report

	TL_GGP_P_30	To promote democracy and sound governance	IT	To promote democracy and sound governance	Percentage of quarterly IT servers backups verified	Percentage	100%	100%	Operational	100%	100%	100%	100%	Senior Manager Corporate	Audit trail report
	TL_GGP_P_31	To promote democracy abd sound governance	Internal Audit	Functionality of Audit within the financial year	Audit Committee approve Internal Audit Plan by 30 June each year	Number	1	1	1	N/A	N/A	N/A	1	Municipal Manager	AC approved Internal Audit Plan
	TL_GGP_P_32	To promote democracy abd sound governance	Internal Audit	Functionality of Audit within the financial year	Audit Committee approve revised Internal Audit Charter by 30June each year	Number	1	1	1	N/A	N/A	N/A	1	Municipal Manager	AC approved revised Internal Audit Charter

MUNICIPAL TRANSFORMATION & DEVELOPMENT PROJECTS (2026/27)														
Pro No	Strategic Objective	Programme	Projects	Project Name	Start Date	Completion date	Project Owner	Source of funding	Original Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Evidence required
MTOD1	Democratic society and sound governance	Admin	Acquisition of Electric Records management system by 30 June 2027	Electric Records Management system	2026/07/01	2027/06/30	Senior Manager Corps	MDM	R600 000	25%	50%	75%	100%	Delivery note
MTOD2	Democratic society and sound governance	Admin	Refurbshment of Disaster Management centre by 30 June 2027	Refurbshment of Disaster Management centre	2026/07/01	2027/06/30	Senior Manager Corps	MDM	R1 000 000	25%	50%	75%	100%	Delivery note
MTOD3	democratic society and sound governance	IT	Acquisition of Computer Software by 30 June 2027	Computer Software	2026/07/01	2027/06/30	Senior Manager Corps	MDM	R3 000 000	25%	50%	75%	100%	Delivery note
MTOD4	Democratic society and sound governance	IT	To purchase & deliver Computers by 30 June 2027	Computers	2026/07/01	2027/06/30	Senior Manager Corps	MDM	R2 500 000	25%	50%	75%	100%	Delivery note
MTOD5	democratic society and sound governance	IT	Acquisition of Server by 30 June 2027	Server	2026/07/01	2027/06/30	Senior Manager Corps	MDM	R2 000 000	25%	50%	75%	100%	Delivery note
MTOD6	democratic society and sound governance	Admin	To Purchase and deliver of protective clothing	Protective Clothing	2026/07/01	2027/06/30	Senior Manager Corps	MDM	R4 000 000	25%	50%	75%	100%	Delivery note

2026/27 CAPITAL WORKS PLAN SUMMARY OF CAPITAL PROJECTS PER FOR THE YEAR															
BASIC SERVICE DELIVERY PROJECTS 2026/ 2027															
Ward no	Project #	Strategic Objective	Programme	Projects description	Project Name	Start Date	Completion date	Project Owner	Source of funding	Original Budget	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	Evidence required
All wards	BSD1	To have integrated infrastructure development	Fire	Purchase of Fire & Rescue Equipments	Fire & Rescue Equipments	2026/07/01	2027/06/30	Senior Manager Comm	MDM	R5 000 000	25%	50%	75%	100%	Delivery note
All wards	BSD2	To have integrated infrastructure development	Water	Road Asset Management System	Road Asset Management System	2026/07/01	2027/06/30	Senior Manager Tech	RRAMS	R2 691 000	25%	50%	75%	100%	Completion certificate /Progress reports
ward 34 GTM	BSD3	To have integrated infrastructure development	Water	Construction of Lephepane Bulk Water	Lephepane Bulk Water	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R23 796 396	25%	50%	75%	100%	Completion certificate /Progress reports
ward 15 BPM	BSD4	To have integrated infrastructure development	Water	Construction of Bulk Water Supply at Lulekani Water Scheme (Benfarm)	Lulekani water scheme (BenFarm)	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R10 035 440	25%	50%	75%	100%	Completion certificate /Progress reports
ward 2 BPM	BSD5	To have integrated infrastructure development	Water	Construction of Makhushane Water Scheme	Makhushane Water Scheme	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R17 391 304	25%	50%	75%	100%	Completion certificate /Progress reports
All wards	BSD6	To have integrated infrastructure development	Water	Purchase of Prepaid Water Meters	Purchase of Prepaid Water Meters	2026/07/01	2027/06/30	Senior Manager Water Services	MDM	R5 000 000	25%	50%	75%	100%	Delivery Note
	BSD7	To have integrated infrastructure development	Water	Purchase of Laboratory Testing Kits	Purchase of Laboratory Testing Kits	2026/07/01	2027/06/30	Senior Manager Water Services	MDM	R600 000	25%	50%	75%	100%	Delivery Note
ward 12 GGM	BSD8	To have integrated infrastructure development	Water	Giyani-WWTW	Repairs and Maintenance - Giyani-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R11 345 100	25%	50%	75%	100%	Completion certificate /Progress reports
ward 4 GLM	BSD9	To have integrated infrastructure development	Water	Kgapane-WWTW	Repairs and Maintenance - Kgapane-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R17 352 328	25%	50%	75%	100%	Completion certificate /Progress reports
ward 31 GTM	BSD10	To have integrated infrastructure development	Water	Lenyenye-WWTW	Repairs and Maintenance - Lenyenye-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R7 267 734	25%	50%	75%	100%	Completion certificate /Progress reports
ward 14 BPM	BSD11	To have integrated infrastructure development	Water	Lulekani-WWTW	Repairs and Maintenance - Lulekani-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R7 608 494	25%	50%	75%	100%	Completion certificate /Progress reports
ward 2 BPM	BSD12	To have integrated infrastructure development	Water	Namakgale-WWTW	Repairs and Maintenance - Namakgale-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R12 682 525	25%	50%	75%	100%	Completion certificate /Progress reports

ward 19 GTM	BSD13	To have integrated infrastructure development	Water	Nkowankowa-WWTW	Repairs and Maintenance - Nkowankowa-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R16 785 367	25%	50%	75%	100%	Completion certificate /Progress reports
ward 11 BPM	BSD14	To have integrated infrastructure development	Water	Phalaborwa-WWTW	Repairs and Maintenance - Phalaborwa-WWTW	2026/07/01	2027/06/30	Senior Manager Water Services	MIG	R11 354 808	25%	50%	75%	100%	Completion certificate /Progress reports
ward 22 GTM	BSD15	To have integrated infrastructure development	Water	Construction of Ritavi Water Scheme	Ritavi Water Scheme	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R103 157 481	25%	50%	75%	100%	Completion certificate /Progress reports
MLM	BDS16	To have integrated infrastructure development	Sanitation	Construction of VIP toilets units	Rural Household Sanitation (Maruleng)	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R8 673 385	25%	50%	75%	100%	Happy Letters / Completion certificate / Progress reports
BPM	BSD17	To have integrated infrastructure development	Sanitation	Construction of VIP toilets units	Rural Household Sanitation (BPM)	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R1 294 603	25%	50%	75%	100%	Happy Letters / Completion certificate / Progress reports
GGM	BSD18	To have integrated infrastructure development	Sanitation	Construction of VIP toilets units	Rural Household Sanitation (Greater Giyani LM)	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R43 478 261	25%	50%	75%	100%	Happy Letters / Completion certificate / Progress reports
GLM	BSD19	To have integrated infrastructure development	Sanitation	Construction of VIP toilets units	Rural Household Sanitation (Greater Letaba LM)	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R42 745 444	25%	50%	75%	100%	Happy Letters / Completion certificate / Progress reports
GTM	BSD20	To have integrated infrastructure development	Sanitation	Construction of VIP toilets units	Rural Household Sanitation (Greater Tzaneen LM)	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R40 329 634	25%	50%	75%	100%	Happy Letters / Completion certificate / Progress reports
GLM ard 22	BSD21	To have integrated infrastructure development	Water	Construction of Sefotse to Ditshosine bulk water/ramahlatsi bulk and Retic	Sefotse to Ditshosine bulk water/ramahlatsi bulk and Retic	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R17 603 004	25%	50%	75%	100%	Completion certificate /Progress reports
GTM	BSD23	To have integrated infrastructure development	Water	Thapane Water suply scheme - Upgrading of Water Reticulation	Thapane Water suply scheme -Upgrading of Water Reticulation	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R25 771 550	25%	50%	75%	100%	Completion certificate /Progress reports
ward 26 GTM	BSD24	To have integrated infrastructure development	Water	Construction of Tours Water reticulation	Tours Water reticulation	2026/07/01	2027/06/30	Senior Manager Tech	MIG	R34 782 608	25%	50%	75%	100%	Completion certificate /Progress reports
GGM	BSD25	To have integrated infrastructure development	Water	Purchase of Water fleet	Purchase of Water fleet	2026/07/01	2027/06/30	Senior Manager Tech	MDM	R20 000 000	25%	50%	75%	100%	Completion certificate
	BSD26	To have integrated infrastructure development	Fire	Development and Maintanance of Air Quality Station	Development and Maintanance of Air Quality Station	2026/07/01	2027/06/30	Senior Manager Community Services	MDM	R800 000	25%	50%	75%	100%	Delivery note

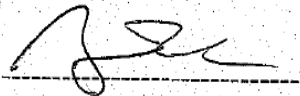
	BSD27	To have integrated infrastructure development	Water	Construction of Workshop	Construction of Workshop	2026/07/01	2027/06/30	Senior Manager Water Services	MDM	R1 500 000	25%	50%	75%	100%	Completion certificate /Progress reports
	BSD28	To have integrated infrastructure development	Water	Purchase Computerised system	Computerised Maintanace System	2026/07/01	2027/06/30	Senior Manager Water Services	MDM	R1 500 000	25%	50%	75%	100%	Delivery note
	BSD29	To have integrated infrastructure development	Water	Purchase of SCADA system	Installation of SCADA	2026/07/01	2027/06/30	Senior Manager Water Services	MDM	R1 500 000	25%	50%	75%	100%	Delivery note
	BSD30	To have integrated infrastructure development	Water	Purchase of Emergency lights at the	Installation of emergency lights at the 5 water works	2026/07/01	2027/06/30	Senior Manager Water Services	MDM	R2 000 000	25%	50%	75%	100%	Delivery note

2026/27 SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

The Approval of the SDBIP is the competency of the Executive Mayor. The SDBIP is a management and monitoring tool for the Implementgation of the IDP and Budget that must be tabled in Council for noting. Any adjustment that can be made on the SDBIP must be taken to Council for noting and published .

Progress against the objective set out in the SDBIP will be monitored and reported on a monthly ,quarterly and annual basis as per the approved PMS Policy and Framework

SDBIP Approved by:



Cllr P.J Shayi
Executive Mayor
Mopani District Municipality

22/06/2026

DATE